

## CONTENTS

### ARTICLES AND NOTES

Burden of the Corporate Income Tax, The—Reply to Messrs. Ratchford and Han .....	M. A. ADELMAN .....	183
Comment on R. S. Holmes' Article "Our Federal Income Tax System—Where Do We Go from Here?", A .....	HARLEY L. LUTZ .....	185
Cost of Federal Money, Hells Canyon and Economic Efficiency, Part I .....	OTTO ECKSTEIN .....	1
Part II .....	JOHN V. KRUTILLA .....	114
Countercyclical Fiscal Role of State Governments Dur- ing the 'Thirties, The .....	ANSEL M. SHARP .....	138
Countercyclical Role of State and Local Governments ....	JAMES A. MAXWELL .....	371
Differential Property Taxation in a Metropolitan Area ....	BASIL G. ZIMMER .....	280
Empirical Studies of Income-Tax Compliance .....	HAROLD M. GROVES .....	291
Excess-Profits Tax and Business Expenditures, The .....	GEORGE E. LENT .....	254
Finance of Local Government in England and Wales Since 1948, The, Part I .....	ALAN WILLIAMS .....	302
Income and Tax Aspects of Commercial Bank Port- folio Operations in Treasury Securities .....	ROBERT H. PARKS .....	21
Income Taxation and Job Selection .....	ROBERT H. WESSEL .....	78
Income Taxation in the Soviet Union: A Comparative View .....	FRANKLYN D. HOLZMAN .....	99
Individual Income Taxes and Housing .....	BRUCE LEE BALCH .....	168
Note on Local Administration of the Property Tax: A Case Study of Bethlehem, Pennsylvania, A .....	DUDLEY W. JOHNSON .....	265
On the Burden of the Corporate-Income Tax .....	CHARLES E. MARBERRY .....	323
Our Federal Income Tax System—Where Do We Go from Here? .....	ROBERT S. HOLMES .....	56
Pakistan Tax Treaty and "Tax Sparing," The .....	STANLEY S. SURREY .....	156
Philadelphia's Income Tax After Twenty Years .....	JEWELL CASS PHILLIPS .....	241
Property Taxation in Kansas, An Historical Analysis ....	LAWRENCE A. LEONARD .....	230
Recent Developments in the Indiana Gross Income Tax ....	HOWARD D. HAMILTON .....	272
Reflections on Progressive Taxation .....	AMOTZ MORAG .....	219

Revenue Estimation and State Fiscal Management .....	EUGENE A. MYERS .....	347
Scientific Appraisal .....	EDWARD F. RENSHAW .....	314
Some Aspects of Equalizing Educational Opportunity and Taxation Burden .....	DALE L. BOLTON .....	354
Some Empirical Evidence of Tax Incidence .....	ROBERT P. COLLIER .....	35
State and Local Governmental Revenue Structures—A National and Regional Analysis .....	LAWRENCE A. LEONARD .....	67
Tax Relief for New Industries in Ghana .....	ALAN H. SMITH .....	362
"Tax Sparing": A Legend Finally Reaches Print .....	JOSEPH P. CROCKETT .....	146
Taxation of Personal Incomes and Net Worth in Nor- way .....	JANET A. FISHER .....	84
Taxes and Industrial Location in the New York Metro- politan Area .....	ALAN K. CAMPBELL .....	195
The 1958 Temporary Unemployment Compensation Act .....	MAURICE C. BENEWITZ .....	335
Veteran Tax Exemption in Wyoming .....	FRED W. BENNION .....	377
Veterans' Property Tax Exemptions .....	McGEEHEE H. SPEARS .....	129

#### CONTRIBUTORS

Adelman, M. A., 183	Leonard, L. A., 67, 230
Balch, B. L., 168	Lutz, H. L., 185
Benewitz, M. C., 335	Marberry, C. E., 323
Bennion, F. W., 377	Maxwell, J. A., 371
Bolton, D. L., 354	Morag, A., 219
Campbell, A. K., 195	Myers, E. A., 347
Collier, R. P., 35	Parks, R. H., 21
Crockett, J. P., 146	Phillips, J. C., 241
Eckstein, O., 1, 114	Renshaw, E. F., 314
Fisher, J. A., 84	Sharp, A. M., 638
Groves, H. M., 291	Smith, A. H., 362
Hamilton, H. D., 272	Spears, M. H., 129
Holmes, R. S., 56	Surrey, S. S., 156
Holzman, F. D., 99	Wessel, R. H., 78
Johnson, D. W., 256	Williams, A., 302
Krutilla, J. V., 1, 114	Zimmer, B. G., 280
Lent, G. E., 254	